



**PERSONAL PROPERTY MANUAL**

Effective: **January 1, 2005**

**2005 ASSESSMENT CALENDAR**

**PERSONAL PROPERTY TAX ROLL ASSESSMENT CALENDAR DATES**

- January 1      The property TAX LIEN attaches on the first day of January of the tax year. A.R.S. § 42-17153(C)(1).
- January 1      The valuation date for the current VALUATION YEAR (**2005**).  
A.R.S. § 42-11001(17)(b).  
**Note:** For Locally Assessed personal property the "valuation year" and the "tax year" are the same calendar year.
- January 31      On or before February 1 of each year, the COUNTY ASSESSOR shall mail a form, notice or demand to each person who owns or has charge or control of taxable personal property in the state.  
A.R.S. § 42-15053(A).
- March 1      The second one-half of TAXES on all personal property for the prior year is due and payable on the first day of March.  
A.R.S. § 42-18052.
- April 1      Each PERSON who owns or has charge or control of taxable personal property in the state shall prepare and deliver to the County Assessor a correct report of property on or before April 1 of each year.  
A.R.S. § 42-15053(A).
- May 2      The second one-half of TAXES on all personal property for the prior year is delinquent at 5:00 p.m. on the first day of May. (Note: If May 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.)  
A.R.S. § 42-18052(B).
- August 25      On or before August 25, the COUNTY ASSESSOR shall transmit the personal property valuations to the County Treasurer.  
A.R.S. § 42-19007.
- August 30      On or before August 30, the COUNTY ASSESSOR shall mail a notice of valuation to the owner or the person in possession of personal property.  
A.R.S. § 42-19006.
- September 19      An OWNER or the PERSON IN WHOSE POSSESSION THE PROPERTY IS FOUND may file an appeal of the value of their property within twenty days of the date the Notice of Value is delivered by the County Assessor.  
A.R.S. § 42-19051.

**Note:** The Personal Property Valuation Tables and the entire Personal Property Manual are available at no charge on the Arizona Department of Revenue web site at [www.azdor.gov](http://www.azdor.gov). Choose the Property Tax Info link.



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- October 3            The first one-half of TAXES on all personal property is due and payable on October 1. If the total amount of taxes is \$100 or less the entire amount is due. A.R.S. § 42-18052(A).
- October 10          The COUNTY ASSESSOR shall rule on each petition filed within twenty days after the date it is filed. A.R.S. § 42-19051(B).
- October 31          A PERSON that appeals an Assessor's decision must file the appeal with the State Board of Equalization, within twenty days of the County Assessor's notice of decision. A.R.S. § 42-19052.
- November 1          The first one-half of TAXES on all personal property is delinquent at 5:00 p.m. on November 1. (Note: If November 1 is a Saturday, Sunday or other legal holiday, the time of delinquency is 5:00 p.m. the next business day.) A.R.S. § 42-18052(B).
- November 1 -  
December 1          After personal property taxes due become delinquent, the COUNTY TREASURER shall make and deliver to the Sheriff a tax bill directing the Sheriff to seize and sell as much of the personal property as is necessary to pay the taxes, interest, and costs of seizure and sale. The COUNTY TREASURER may issue the tax bill within thirty days after the first installment authorized by A.R.S. § 42-18052(B) becomes delinquent. The COUNTY TREASURER shall issue the tax bill within thirty days after the second installment becomes delinquent, or after the entire amount is delinquent if the entire amount is under \$100. A.R.S. § 42-19108(A).
- December 1          The COUNTY BOARD and the STATE BOARD OF EQUALIZATION must hold hearings relating to the personal property Notice of Value and issue all decisions on or before December 1 of each year. A.R.S. §§ 42-16108(C) and 42-16165(3).
- December 15          A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the County Assessor may appeal to the Court on or before December 15. The PROPERTY OWNER may appeal directly to the Court without exhausting the administrative process. A.R.S. § 42-16201(A).
- A PROPERTY OWNER who is dissatisfied with the valuation or classification of personal property by the State Board of Equalization may appeal to the Court within sixty days of the date of the State Board of Equalization's decision. A.R.S. § 42-16203(C).

**Note:** This statute does not contain a December 15 deadline for decisions.

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